

| | | | | | | | | | |
|---|---|--|---|--------------------------|---|---|--------------------------|-------------------------------------|---|
| Certification of Budget City | Name Salina City | | | | | | | | |
| Fiscal Year Ended June 30, | 2012 | | | | | | | | |
| Form: MB-BUD-1-2012 | | | | | | | | | |
| Part I | Certification | | | | | | | | |
| <p>ADOPTION OF BUDGET INFORMATION:</p> <p>In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 through 59-2-923, Utah Code, as amended which states in effect:</p> <p>On or before the first regularly scheduled meeting of the governing body in May, the budget officer shall prepare for the ensuing fiscal period, on forms provided by the state auditor, and file with the governing body, a tentative budget for each fund for which a budget is required.</p> <p>The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption.</p> <p>I, the undersigned, certify that the attached budget document is a true and correct copy of the budget for the above ended fiscal year as approved and adopted by resolution or ordinance.</p> <p>A public hearing meeting the requirements specified in Utah Code section (indicate below) was held for all budgetary funds.</p> <p><i>Utah Code</i></p> <table border="0"><tr><td><input checked="checked" type="checkbox"/></td><td>10-6-113-118 (no increase in tax rate - final budget adopted before June 22);</td></tr><tr><td><input type="checkbox"/></td><td>59-2-919-923, 10-6-118 (increase in tax rate - final budget adopted before August 17)</td></tr></table> <p>Date of resolution or ordinance: <u>6/22/2011</u></p> <p>Public hearing date: <u>6/22/2011</u></p> <table border="0"><tr><td><u>Sherri Westbrook</u> Budget Officer</td><td><u>7/21/2011</u> Date</td></tr><tr><td><u>435-529-7304</u> Phone Number</td><td><u>sherri@salinacity.org</u> Email Address</td></tr></table> | | <input checked="checked" type="checkbox"/> | 10-6-113-118 (no increase in tax rate - final budget adopted before June 22); | <input type="checkbox"/> | 59-2-919-923, 10-6-118 (increase in tax rate - final budget adopted before August 17) | <u>Sherri Westbrook</u> Budget Officer | <u>7/21/2011</u> Date | <u>435-529-7304</u> Phone Number | <u>sherri@salinacity.org</u> Email Address |
| <input checked="checked" type="checkbox"/> | 10-6-113-118 (no increase in tax rate - final budget adopted before June 22); | | | | | | | | |
| <input type="checkbox"/> | 59-2-919-923, 10-6-118 (increase in tax rate - final budget adopted before August 17) | | | | | | | | |
| <u>Sherri Westbrook</u> Budget Officer | <u>7/21/2011</u> Date | | | | | | | | |
| <u>435-529-7304</u> Phone Number | <u>sherri@salinacity.org</u> Email Address | | | | | | | | |
| CONTINUE ON PAGE 2 WITH PART II | | | | | | | | | |

| | | | | | |
|--------------------------------------|--|--------------------------------|--|-----------------------------------|-------------|
| City Adopted Budget | <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Name Salina City</td> <td style="width: 30%;"></td> </tr> <tr> <td>Fiscal Year Ended June 30,</td> <td style="border: 1px solid black; text-align: center;">2012</td> </tr> </table> | Name Salina City | | Fiscal Year Ended June 30, | 2012 |
| Name Salina City | | | | | |
| Fiscal Year Ended June 30, | 2012 | | | | |

Form: CITY-BUD-1-2012

Basic Form Instructions

- | | |
|---|---|
| <p>1) Budget forms submitted must present a balanced budget as required by Utah Code. Budgeted expenditures must equal budgeted revenues in the general and special revenue funds.</p> <p>2) In the general and special revenue fund budgets, if prior year surplus amounts are to be appropriated in this budget, the amount is to be presented as a source of revenue in the budget. Also, any budgeted increase in a fund balance must be presented as an expenditure within the appropriate budget.</p> <p>3) A copy of the final budget should be sent to the State Auditor's Office within 30 days of adoption.</p> <p>4) Please report amounts rounded to the nearest dollar. Some items may not apply to your city.</p> | <p>5) If you have questions about the form, call Richard Moon at (801) 538-1334 or 1-800-622-1243, or send an email to richardmoon@utah.gov.</p> <p>6) Send completed budgets electronically to sao@utah.gov or mail a printed form to: Utah State Auditor Utah State Capitol Complex East Office Building Suite E310 PO Box 142310 Salt Lake City, UT 84114</p> |
|---|---|

| Part II General Fund Revenues | | | | |
|---------------------------------|--|-------------------------------------|---------------------------------|---|
| | Source of Revenue (a) | Prior Year Actual Revenue (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) |
| | Taxes | | | |
| 1.1 | General Property Taxes - Current | 164,421 | 276,503 | 281,118 |
| 1.2 | Prior Years' Taxes - Delinquent | 12,863 | 8,119 | 13,000 |
| 1.3 | General Sales and Use Taxes | 281,713 | 298,450 | 340,000 |
| 1.4 | Franchise Taxes | 5,447 | 4,825 | 5,500 |
| 1.5 | Transient Room Tax | 19,600 | 17,328 | 20,000 |
| 1.6 | Re-appraisals | | | |
| 1.7 | Assessing and Collecting - State-wide Levy | | | |
| 1.8 | Assessing and Collecting - County Levy | | | |
| 1.9 | Fee-in-Lieu of Property Taxes | 95,449 | 94,919 | 96,500 |
| 1.10 | Penalties and Interest on Delinquent Taxes | | | |
| 1.11 | P.A.R. Taxes | 35,824 | 49,822 | 42,000 |
| 1.12 | | | | |
| 1.13 | | | | |
| | Licenses and Permits | | | |
| 2.1 | Business Licenses and Permits | 13,293 | 15,075 | 14,000 |
| 2.2 | Non-business Licenses and Permits | 115,491 | 115,675 | 126,000 |
| 2.3 | Building, Structures, and Equipment | | | |
| 2.4 | Marriage Licenses | | | |
| 2.5 | Motor Vehicle Operation | | | |
| 2.6 | Cemetery - Burial Permits | | | |
| 2.7 | Animal Licenses | 5,515 | 6,098 | 6,000 |
| 2.8 | | | | |
| 2.9 | | | | |
| 2.10 | | | | |
| CONTINUE ON PAGE 3 WITH PART II | | | | |

| Name | | Fiscal Year Ended June 30, | 2012 | |
|---------------------------------|---|-------------------------------------|---------------------------------|---|
| Part II | General Fund Revenue - Continued | | | |
| Source of Revenue (a) | | Prior Year Actual Revenue (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) |
| | Charges for Services | | | |
| 3.1 | General Government | | | |
| 3.2 | Court Costs, Fees, and Charges (Clerk) | | | |
| 3.3 | Recording of Legal Documents (Recorder) | | | |
| 3.4 | Zoning and Subdivision Fees | | | |
| 3.5 | Sale of Maps and Publications | | | |
| 3.6 | Auditor's Fees | | | |
| 3.7 | Surveyor's Fees | | | |
| 3.8 | Treasurer's Fees | | | |
| 3.9 | Public Safety | | | |
| 3.10 | Special Police Services | 536 | 484 | 900 |
| 3.11 | Special Protective Services | | | |
| 3.12 | Corrective Fees (Jail) | | | |
| 3.13 | Streets and Public Improvements | | | |
| 3.14 | Street, Sidewalk, and Curb Repairs | | | |
| 3.15 | Parking Meter Revenue | | | |
| 3.16 | Street Lighting Charges | | | |
| 3.17 | Sanitation | | | |
| 3.18 | Sewer Charges | | | |
| 3.19 | Street Sanitation Charges | | | |
| 3.20 | Refuse Collection Charges | | | |
| 3.21 | Sale of Waste and Sludge | | | |
| 3.22 | Weed Removal and Cleaning Charges | | | |
| 3.23 | Health | | | |
| 3.24 | Parks and Public Property | 25,114 | 11,547 | 99,000 |
| 3.25 | Cemeteries | 8,032 | 12,732 | 10,000 |
| 3.26 | Miscellaneous Services: | 3,032 | 7,886 | 3,500 |
| 3.27 | | | | |
| 3.28 | | | | |
| 3.29 | | | | |
| 3.30 | | | | |
| | Fines and Forfeitures | | | |
| 4.1 | Fines | 119,502 | 129,699 | 126,500 |
| 4.2 | Forfeitures | | | |
| 4.3 | | | | |
| 4.4 | | | | |
| 4.5 | | | | |
| 4.6 | | | | |
| 4.7 | | | | |
| CONTINUE ON PAGE 4 WITH PART II | | | | |

| Name | | Fiscal Year Ended June 30, | 0 | |
|----------------------------------|--|-------------------------------------|---------------------------------|---|
| Part II | General Fund Revenue - Continued | | | |
| Source of Revenue (a) | | Prior Year Actual Revenue (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) |
| | Intergovernmental Revenue | | | |
| 5.1 | Federal Grants | | 2,400 | |
| 5.2 | General Government | | | |
| 5.3 | Public Safety | | | |
| 5.4 | Highways and Streets | | | |
| 5.5 | Health | | | |
| 5.6 | Cultural - Recreation | 1,300 | 1,418 | 2,800 |
| 5.7 | Federal Payments in Lieu of Taxes | | | |
| 5.8 | State Grants | 17,477 | 32,570 | 13,650 |
| 5.9 | State Shared Revenue | | | |
| 5.10 | Class "C" Road Fund Allotment | 105,007 | 98,680 | 105,000 |
| 5.11 | Liquor Fund Allotment | 6,999 | 5,331 | 5,400 |
| 5.12 | Grants from Local Units: | 32,211 | 34,892 | 32,000 |
| 5.13 | Wildland Fire Revenue | 1,139 | 35,618 | 0 |
| 5.14 | State DUI OT Reimbursement | | 1,395 | |
| 5.15 | | | | |
| | Miscellaneous Revenue | | | |
| 6.1 | Interest Earnings | 2,781 | 5,824 | 9,650 |
| 6.2 | Rents and Concessions | | | |
| 6.3 | Sale of Fixed Assets - Compensation for Loss | 751 | 1,613 | 3,000 |
| 6.4 | Sale of Materials and Supplies | 2,095 | 3,772 | 3,000 |
| 6.5 | Sales of Bonds | | | |
| 6.6 | Other Financing - Capital Lease Obligations | | | |
| 6.7 | Miscellaneous | | 116 | 300 |
| 6.8 | | | | |
| 6.9 | | | | |
| | Contributions and Transfers | | | |
| 7.1 | Transfer From: Perpetual Care | | | 900 |
| 7.2 | Transfer From: | | | |
| 7.3 | Transfer From: | | | |
| 7.4 | Transfer From: | | | |
| 7.5 | Transfer From: | | | |
| 7.6 | Loan From: | | | |
| 7.7 | Loan From: | | | |
| 7.8 | Contribution from Private Sources | | | 500 |
| 7.9 | Beg. Class "C" Road Fund Bal. to be Appopr. | | | |
| 7.10 | Surplus | 186,881 | | |
| 7.11 | | | | |
| 7.12 | | | | |
| 7.13 | Beg. General Fund Balance to be Appropriated | | | |
| | TOTAL REVENUES | 1262473 | 1272791 | 1360218 |
| CONTINUE ON PAGE 5 WITH PART III | | | | |

| Name | | Fiscal Year Ended June 30, | 0 | |
|------------------------------------|---|----------------------------------|---------------------------------|---|
| Part III General Fund Expenditures | | | | |
| Expenditure (a) | | Prior Year Actual Exp. (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) |
| | General Government | | | |
| 1.1 | Legislative | 1,223 | 78 | 2,000 |
| 1.2 | Commission or Council | | | |
| 1.3 | Legislative Committees and Special Bodies | | | |
| 1.4 | Ordinances and Proceedings | 2,758 | 6,615 | 4,500 |
| 1.5 | Judicial | 95,481 | 94,447 | 114,550 |
| 1.6 | City and Precinct Courts | | | |
| 1.7 | Juvenile Court | | | |
| 1.8 | District and Circuit Courts | | | |
| 1.9 | Law Library | | | |
| 1.10 | Executive and Central Staff Agencies | | | |
| 1.11 | Executive | | | |
| 1.12 | Boards and Commissions | | | |
| 1.13 | Central Purchasing | | | |
| 1.14 | Personnel | | | |
| 1.15 | Budgeting | | | |
| 1.16 | Data Processing | | | |
| 1.17 | Microfilming | | | |
| 1.18 | Administrative Agencies | 116,945 | 99,187 | 99,500 |
| 1.19 | Auditor | | | |
| 1.20 | Clerk | | | |
| 1.21 | Treasurer | | | |
| 1.22 | Recorder | | | |
| 1.23 | Attorney | | | |
| 1.24 | Surveyor | | | |
| 1.25 | Assessor | | | |
| 1.26 | Non-Departmental | 69,126 | 72,136 | 82,000 |
| 1.27 | General Governmental Buildings | 20,648 | 19,876 | 21,500 |
| 1.28 | Elections | 1,920 | | 2,000 |
| 1.29 | Planning and Zoning | | | |
| 1.30 | Education and Community Promotion | 2,281 | 1,525 | 3,400 |
| 1.31 | | | | |
| 1.32 | | | | |
| 1.33 | | | | |
| 1.34 | | | | |
| 1.35 | | | | |
| 1.36 | | | | |
| 1.37 | | | | |
| 1.38 | | | | |
| CONTINUE ON PAGE 6 WITH PART III | | | | |

| Name | | Fiscal Year Ended June 30, | 0 | |
|--|------------------------------------|----------------------------------|---------------------------------|---|
| Part III General Fund Expenditures - Continued | | | | |
| Expenditure (a) | | Prior Year Actual Exp. (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) |
| | Public Safety | | | |
| 2.1 | Police Department | 432,266 | 438,196 | 425,950 |
| 2.2 | Fire Department | 56,008 | 77,313 | 66,995 |
| 2.3 | Corrections (Jail) | | | |
| 2.4 | Protective Inspections | | | |
| 2.5 | Other Protective | | | |
| 2.6 | Agricultural Inspection | | | |
| 2.7 | Animal Control and Regulation | 14,955 | 16,270 | 13,700 |
| 2.8 | Flood Control | | | |
| 2.9 | Emergency Services (Civil Defense) | | | |
| 2.10 | | | | |
| 2.11 | | | | |
| 2.12 | | | | |
| 2.13 | | | | |
| | Public Health | | | |
| 3.1 | Health Services | | | |
| 3.2 | Infirmaries | | | |
| 3.3 | | | | |
| 3.4 | | | | |
| 3.5 | | | | |
| 3.6 | | | | |
| | Highway and Public Improvements | | | |
| 4.1 | Highways | 74,633 | 202,061 | 121,000 |
| 4.2 | Class "C" Road Program | | | |
| 4.3 | Sanitation | | | |
| 4.4 | Sewage Collections and Disposal | | | |
| 4.5 | Shop and Garage | | | |
| 4.6 | | | | |
| 4.7 | | | | |
| 4.8 | | | | |
| 4.9 | | | | |
| | Parks, Rec., and Public Property | | | |
| 5.1 | Park and Park Areas | 17,817 | 12,706 | 13,000 |
| 5.2 | Park Lighting | 1,680 | 1,750 | 1,800 |
| 5.3 | Recreation and Culture | 80,139 | 51,860 | 129,250 |
| 5.4 | Libraries | 67,862 | 70,931 | 74,350 |
| 5.5 | Cemeteries | 47,779 | 14,945 | 17,700 |
| 5.6 | Swimming Pool | 36,819 | 32,659 | 49,610 |
| 5.7 | Airport | 3,619 | 1,364 | 1,725 |
| 5.8 | | | | |
| 5.9 | | | | |
| CONTINUE ON PAGE 7 WITH PART III | | | | |

| Name | | Fiscal Year Ended June 30, | | 0 |
|--|---|----------------------------------|---------------------------------|---|
| Part III General Fund Expenditures - Continued | | | | |
| Expenditure (a) | | Prior Year Actual Exp. (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) |
| | Community and Economic Devel. | | | |
| 6.1 | Community Planning | | | |
| 6.2 | Community Development | | | |
| 6.3 | Urban Redevelopment and Housing | | | |
| 6.4 | Economic Development and Assistance | | | |
| 6.5 | Economic Opportunity | | | |
| 6.6 | | | | |
| 6.7 | | | | |
| 6.8 | | | | |
| 6.9 | | | | |
| | Debt Service | | | |
| 7.1 | Principal and Interest | 118,514 | 130,163 | 115,688 |
| 7.2 | | | | |
| 7.3 | | | | |
| 7.4 | | | | |
| | Transfers and Other Uses | | | |
| | Transfer To: | | | |
| 8.1 | | | | |
| 8.2 | | | | |
| 8.3 | | | | |
| 8.4 | | | | |
| | Loan To: | | | |
| 8.5 | | | | |
| 8.6 | | | | |
| 8.7 | | | | |
| 8.8 | | | | |
| 8.9 | Use of Restricted/Reserved Fund Balance | | | |
| 8.10 | Class "C" Road Funds | | | |
| 8.11 | | | | |
| 8.12 | | | | |
| | Miscellaneous | | | |
| 9.1 | Judgments and Losses | | | |
| 9.2 | FEMA Reimbursement of Flood Costs | | | |
| 9.3 | Other Flood Costs | | | |
| 9.4 | | | | |
| 9.5 | | | | |
| 9.6 | | | | |
| 9.7 | | | | |
| 9.8 | Budgeted Increase in Fund Balance | | | |
| | | | | |
| | TOTAL EXPENDITURES | 1262473 | 1344082 | 1360218 |
| CONTINUE ON PAGE 8 WITH PART IV | | | | |

| | | | | |
|---------------------|---------------------------------|-----------------------------|---------------------------------|---|
| Name | Salina City | Fiscal Year Ended June 30, | 2012 | |
| Part IV | Special Revenue Fund | | | |
| Nature of the Fund: | | Redevelopment Agency - RDA | | |
| Description (a) | | Prior Year Actual (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) |
| | Revenues | | | |
| 1.1 | Sale of Assets/Land | 1,000 | 0 | 1,000 |
| 1.2 | Interest Earned | 192 | 154 | 300 |
| 1.3 | | | | |
| 1.4 | | | | |
| 1.5 | | | | |
| 1.6 | | | | |
| 1.7 | | | | |
| | Other Sources | | | |
| 2.1 | Usage of Beginning Fund Balance | 61,987 | | |
| 2.2 | Transfer From: | | | |
| 2.3 | | | | |
| 2.4 | | | | |
| 2.5 | | | | |
| 2.6 | | | | |
| | TOTAL REV AND OTHER SOURCES | 63179 | 154 | 1300 |

| | | | | |
|-----|-----------------------------------|--------|--------|--------|
| | Expenditures | | | |
| 3.1 | Administrative Expenses | 2,333 | | |
| 3.2 | Contracted Services | 260 | | |
| 3.3 | Principal & Interest | 60,586 | 42,745 | 21,200 |
| 3.4 | | | | |
| 3.5 | | | | |
| 3.6 | | | | |
| 3.7 | | | | |
| 3.8 | | | | |
| 3.9 | | | | |
| | Other Uses | | | |
| 4.1 | Budgeted Increase in fund Balance | | | |
| 4.2 | Transfer To: | | | |
| 4.3 | | | | |
| 4.4 | | | | |
| 4.5 | | | | |
| 4.6 | | | | |
| 4.7 | | | | |
| 4.8 | | | | |
| | TOTAL EXP AND OTHER USES | 63179 | 42745 | 21200 |

| | | | | |
|---------------------|---------------------------------|-----------------------------|---------------------------------|---|
| Name | Salina City | Fiscal Year Ended June 30, | 2012 | |
| Part IV | Special Revenue Fund | | | |
| Nature of the Fund: | | Blackhawk Arena - MBA | | |
| Description (a) | | Prior Year Actual (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) |
| | Revenues | | | |
| 1.1 | Federal Loan | 54,008 | 0 | 0 |
| 1.2 | County Contribution | 20,000 | 43,636 | 40,000 |
| 1.3 | Rents & Concessions | 100,757 | 120,339 | 123,400 |
| 1.4 | Interest Earnings | 277 | 130 | 200 |
| 1.5 | Miscellaneous | 500 | 4,991 | 0 |
| 1.6 | General Government | 93,904 | 99,483 | 98,000 |
| 1.7 | | | | |
| | Other Sources | | | |
| 2.1 | Usage of Beginning Fund Balance | 59,983 | | |
| 2.2 | Transfer From: | | | |
| 2.3 | | | | |
| 2.4 | | | | |
| 2.5 | | | | |
| 2.6 | | | | |
| | TOTAL REV AND OTHER SOURCES | 329429 | 268579 | 261600 |

| | | | | |
|-----|-----------------------------------|--------|---------|---------|
| | Expenditures | | | |
| 3.1 | Salaries & Wages | 70,540 | 77,644 | 77,500 |
| 3.2 | Operating Expenses | 98,736 | 103,971 | 108,000 |
| 3.3 | Principal & Interest | 70,090 | 97,961 | 84,314 |
| 3.4 | Capital Outlay | 90,063 | 3,976 | 0 |
| 3.5 | | | | |
| 3.6 | | | | |
| 3.7 | | | | |
| 3.8 | | | | |
| 3.9 | | | | |
| | Other Uses | | | |
| 4.1 | Budgeted Increase in fund Balance | | | |
| 4.2 | Transfer To: | | | |
| 4.3 | | | | |
| 4.4 | | | | |
| 4.5 | | | | |
| 4.6 | | | | |
| 4.7 | | | | |
| 4.8 | | | | |
| | TOTAL EXP AND OTHER USES | 329429 | 283552 | 269814 |

| | | | | |
|---------------------|---------------------------------|--|---------------------------------|---|
| Name | Salina City | Fiscal Year Ended June 30, | 2012 | |
| Part IV | Special Revenue Fund | | | |
| Nature of the Fund: | | North Sevier Community Center - MBA #2 | | |
| Description (a) | | Prior Year Actual (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) |
| | Revenues | | | |
| 1.1 | Federal Loan | 657,540 | | |
| 1.2 | County Contribution | | | |
| 1.3 | Rents & Concessions | 14,460 | 6,001 | 8,000 |
| 1.4 | Interest Earnings | 1,053 | 847 | 900 |
| 1.5 | Miscellaneous | | 28 | |
| 1.6 | General Government | | | |
| 1.7 | | | | |
| | Other Sources | | | |
| 2.1 | Usage of Beginning Fund Balance | 512,083 | | |
| 2.2 | Transfer From: | | | |
| 2.3 | | | | |
| 2.4 | | | | |
| 2.5 | | | | |
| 2.6 | | | | |
| | TOTAL REV AND OTHER SOURCES | 1185136 | 6876 | 8900 |

| | | | | |
|-----|-----------------------------------|-----------|---------|--------|
| | Expenditures | | | |
| 3.1 | Salaries & Wages | | | |
| 3.2 | Operating Expenses | 2,861 | 14,922 | 16,000 |
| 3.3 | Principal & Interest | | 3,273 | 3,000 |
| 3.4 | Capital Outlay | 1,182,275 | 161,273 | |
| 3.5 | | | | |
| 3.6 | | | | |
| 3.7 | | | | |
| 3.8 | | | | |
| 3.9 | | | | |
| | Other Uses | | | |
| 4.1 | Budgeted Increase in fund Balance | | | |
| 4.2 | Transfer To: | | | |
| 4.3 | | | | |
| 4.4 | | | | |
| 4.5 | | | | |
| 4.6 | | | | |
| 4.7 | | | | |
| 4.8 | | | | |
| | TOTAL EXP AND OTHER USES | 1185136 | 179468 | 19000 |

| | | | | |
|---------------------|---------------------------------|-----------------------------|---------------------------------|---|
| Name | Salina City | Fiscal Year Ended June 30, | 2012 | |
| Part IV | Special Revenue Fund | | | |
| Nature of the Fund: | | Perpetual Care | | |
| Description (a) | | Prior Year Actual (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) |
| | Revenues | | | |
| 1.1 | Sale of Assets/Land | | | |
| 1.2 | Interest Earned | 1,053 | 847 | 900 |
| 1.3 | | | | |
| 1.4 | | | | |
| 1.5 | | | | |
| 1.6 | | | | |
| 1.7 | | | | |
| | Other Sources | | | |
| 2.1 | Usage of Beginning Fund Balance | | | |
| 2.2 | Transfer From: | | | |
| 2.3 | | | | |
| 2.4 | | | | |
| 2.5 | | | | |
| 2.6 | | | | |
| | TOTAL REV AND OTHER SOURCES | 1053 | 847 | 900 |

| | | | | |
|-----|-----------------------------------|-------|-----|-----|
| | Expenditures | | | |
| 3.1 | | | | |
| 3.2 | | | | |
| 3.3 | | | | |
| 3.4 | | | | |
| 3.5 | | | | |
| 3.6 | | | | |
| 3.7 | | | | |
| 3.8 | | | | |
| 3.9 | | | | |
| | Other Uses | | | |
| 4.1 | Budgeted Increase in fund Balance | | | |
| 4.2 | Transfer To: General Fund | 1,053 | 847 | 900 |
| 4.3 | | | | |
| 4.4 | | | | |
| 4.5 | | | | |
| 4.6 | | | | |
| 4.7 | | | | |
| 4.8 | | | | |
| | TOTAL EXP AND OTHER USES | 1053 | 847 | 900 |

| | | | | |
|---------------------------------|--|--------------------------------------|--|---|
| Name Salina City | | Fiscal Year Ended June 30, | | 2012 |
| Part V Debt Service Fund | | | | |
| Description (a) | | Prior Year Actual (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) |
| | Revenues | | | |
| 1.1 | Bond Issues (Except Enterprise) | | | |
| 1.2 | Property Taxes | | | |
| 1.3 | Fee-in-Lieu of Property Taxes | | | |
| 1.4 | Interest Income | | | |
| 1.5 | Transfer From: | | | |
| 1.6 | Other: | | | |
| 1.7 | | | | |
| 1.8 | | | | |
| 1.9 | | | | |
| 1.10 | | | | |
| 1.11 | | | | |
| 1.12 | | | | |
| | TOTAL REVENUE | 0 | 0 | 0 |
| | | | | |
| 2.1 | Beginning Fund Balance | | | |
| | | | | |
| | TOTAL AVAILABLE FOR APPROPRIATION | 0 | 0 | 0 |
| | | | | |
| | Expenditures | | | |
| 3.1 | Debt Service | | | |
| 3.2 | Retirement of bonds | | | |
| 3.3 | Interest on bonds | | | |
| 3.4 | Agent's Fees | | | |
| 3.5 | Other: | | | |
| 3.6 | | | | |
| 3.7 | | | | |
| 3.8 | | | | |
| 3.9 | | | | |
| 3.10 | | | | |
| 3.11 | | | | |
| | TOTAL EXPENDITURES | 0 | 0 | 0 |
| | | | | |
| 4.1 | Ending Fund Balance | 0 | 0 | 0 |
| | | | | |

| | | | | | | | | | |
|---------------------|--|-----------------------------------|--|-----------------------------|--|---------------------------------|--|---|--|
| Name | | Salina City | | Fiscal Year Ended June 30, | | 2012 | | | |
| Part VI | | Capital Projects Fund | | | | | | | |
| Nature of the Fund: | | | | | | | | | |
| Description (a) | | | | Prior Year Actual (b) | | Current Year Estimate (c) | | Ensuing Year Approved Budget Appropriation (d) | |
| | | | | | | | | | |
| | | Revenues | | | | | | | |
| 1.1 | | Transfers from General Fund | | | | | | | |
| 1.2 | | Interest Income | | | | | | | |
| 1.3 | | Other Additions | | | | | | | |
| 1.4 | | CIB Funds | | | | 4,135,000 | | | |
| 1.5 | | | | | | | | | |
| 1.6 | | | | | | | | | |
| 1.7 | | | | | | | | | |
| 1.8 | | | | | | | | | |
| 1.9 | | | | | | | | | |
| 1.10 | | | | | | | | | |
| 1.11 | | | | | | | | | |
| 1.12 | | | | | | | | | |
| | | TOTAL REVENUE | | 0 | | 4135000 | | 0 | |
| | | | | | | | | | |
| 2.1 | | Beginning Fund Balance | | 49,453 | | 49,453 | | 3,569,107 | |
| | | | | | | | | | |
| | | TOTAL AVAILABLE FOR APPROPRIATION | | 49453 | | 4184453 | | 3569107 | |
| | | | | | | | | | |
| | | Expenditures | | | | | | | |
| 3.1 | | Street Project | | | | 615,346 | | 3,164,000 | |
| 3.2 | | | | | | | | | |
| 3.3 | | | | | | | | | |
| 3.4 | | | | | | | | | |
| 3.5 | | | | | | | | | |
| 3.6 | | | | | | | | | |
| 3.7 | | | | | | | | | |
| 3.8 | | | | | | | | | |
| 3.9 | | | | | | | | | |
| 3.10 | | | | | | | | | |
| 3.11 | | | | | | | | | |
| | | TOTAL EXPENDITURES | | 0 | | 615346 | | 3164000 | |
| | | | | | | | | | |
| 4.1 | | Ending Fund Balance | | 49453 | | 3569107 | | 405107 | |
| | | | | | | | | | |

| | | | | |
|--------------------------------|--|--------------------------------------|--|---|
| Name Salina City | | Fiscal Year Ended June 30, | | 2012 |
| Part VII Other Fund | | | | |
| Nature of the Fund: | | | | |
| Description (a) | | Prior Year Actual (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) |
| | Revenues | | | |
| 1.1 | Transfers from General Fund | | | |
| 1.2 | Interest Income | | | |
| 1.3 | Other Additions | | | |
| 1.4 | | | | |
| 1.5 | | | | |
| 1.6 | | | | |
| 1.7 | | | | |
| | | | | |
| 2.1 | Beginning Fund Balance to be Appropriated | | | |
| | | | | |
| | TOTAL REVENUE | 0 | 0 | 0 |
| | | | | |
| | Expenditures | | | |
| 3.1 | | | | |
| 3.2 | | | | |
| 3.3 | | | | |
| 3.4 | | | | |
| 3.5 | | | | |
| 3.6 | | | | |
| 3.7 | | | | |
| | | | | |
| 4.1 | Appropriated Increase in fund Balance | | | |
| | | | | |
| | TOTAL EXPENDITURES | 0 | 0 | 0 |
| | | | | |

INSTRUCTIONS:

- The enterprise budget form is an accrual basis budget. While we acknowledge that a cash budget is critical to the effective operation of any organization, it is more important to know whether the enterprise is operating at a profit or loss on current year revenues and expenses in a fiscal year period. If the enterprise is required to follow the same accounting principles for determining profit or loss as a company is, it must be recognized that certain items such as bond proceeds are not revenues because they provide cash, and items such as construction and major improvements of systems are not expenses even though they use cash. Accordingly, it would be helpful for the enterprise to provide a reconciliation section provided at the bottom of the form for cash flow analysis. Net income should not reflect retained earnings.
- A separate budget should be submitted for each enterprise function, such as water and sewer. A combined budget may be prepared only if the function of the enterprise is closely related.
- Bonds to be repaid from enterprise funds should be budgeted and reported in the enterprise fund, not the debt service fund.

See page 2 of section IV.C.02 in the Uniform Accounting Manual

cash flow analysis is
whether the enterprise is
. Since enterprise
; that a private
values even though
and debt repayment
/n to use the cash
ome (loss) should

electric. A
d, such as water and

prise fund rather

| Name | Salina City | Fiscal Year Ended June 30, | 2012 | |
|---------|---|-----------------------------|---------------------------------|---|
| Part IX | Enterprise or Internal Service Fund: | Pressurized Irrigation | | |
| | Description (a) | Prior Year Actual (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) |
| | Operating Revenue | | | |
| 1.1 | Charge for Services | 91,268 | 90,871 | 91,500 |
| 1.2 | Interest Earned | 185 | 144 | 400 |
| 1.3 | Other: | | | |
| 1.4 | Other: | | | |
| 1.5 | Other: | | | |
| | TOTAL OPERATING REVENUE | 91453 | 91015 | 91900 |
| | Operating Expense | | | |
| 2.1 | Personnel Services | 15,800 | 57,123 | 44,000 |
| 2.2 | Contractual Services | 4,316 | 4,735 | 2,500 |
| 2.3 | Material and Supplies | 14,277 | 16,582 | 15,000 |
| 2.4 | Depreciation | 33,150 | 30,000 | 30,000 |
| 2.5 | Other: | | | |
| 2.6 | Other: | | | |
| 2.7 | Other: | | | |
| | TOTAL OPERATING EXPENSE | 67543 | 108440 | 91500 |
| | Non-Operating Revenue (Expense) and Transfers | | | |
| 3.1 | Connection Fees | 1,350 | 736 | 1,000 |
| 3.2 | Interest Expense | | | |
| 3.3 | Capital Contributions From Outside Sources | | | |
| 3.4 | Impact Fee Collected | 900 | | 1,000 |
| 3.5 | Operating Transfers From: | | | |
| 3.6 | Operating Transfers From: | | | |
| 3.7 | Operating Transfers From: | | | |
| 3.8 | Operating Transfers From: | | | |
| 3.9 | Impact Fee Spent | | | |
| 3.10 | Operating Transfers To: | | | |
| 3.11 | Operating Transfers To: | | | |
| 3.12 | Operating Transfers To: | | | |
| 3.13 | Operating Transfers To: | | | |
| 3.14 | Other: | -150 | | -1800 |
| | NET INCOME (LOSS) | 26010 | -16689 | 600 |
| | Cash Operating Needs | | | |
| 4.1 | Net Income (Loss) | 26010 | -16689 | 600 |
| 4.2 | Plus: Depreciation | 33,150 | 30,000 | 30,000 |
| 4.3 | Plus: | | | |
| 4.4 | Plus: | | | |
| 4.5 | Plus: | | | |
| 4.6 | Less: Major Improvements and Capital Outlay | | | |
| 4.7 | Less: Bond Principal Payments | | | |
| 4.8 | Less: | | | |
| 4.9 | Less: | | | |
| 4.10 | Less: | | | |
| | TOTAL CASH PROVIDED (REQUIRED) | 59160 | 13311 | 30600 |
| | Source of Cash Required | | | |
| 5.1 | Cash Balance at Beginning of Year | | | |
| 5.2 | Sale of Investment and Other Current Assets | | | |
| 5.3 | Issuance of Bonds and Other Debt | | | |
| 5.4 | Loans from Other Funds | | | |
| 5.5 | Other: | | | |
| 5.6 | Other: | | | |
| | TOTAL CASH PROVIDED (REQUIRED) | 0 | 0 | 0 |
| | | | | |

| Name | Salina City | Fiscal Year Ended June 30, | | 2012 |
|---------|--|-----------------------------|---------------------------------|---|
| Part IX | Enterprise or Internal Service Fund: | Water | | |
| | Description (a) | Prior Year Actual (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) |
| | Operating Revenue | | | |
| 1.1 | Charge for Services | 340,870 | 314,018 | 316,300 |
| 1.2 | Interest Earned | 5,853 | 9,932 | 12,100 |
| 1.3 | Other: | | | |
| 1.4 | Other: | | | |
| 1.5 | Other: | | | |
| | TOTAL OPERATING REVENUE | 346723 | 323950 | 328400 |
| | Operating Expense | | | |
| 2.1 | Personnel Services | 76,283 | 74,990 | 83,750 |
| 2.2 | Contractual Services | 12,498 | 7,349 | 6,000 |
| 2.3 | Material and Supplies | 40,981 | 35,447 | 35,000 |
| 2.4 | Depreciation | 151,958 | 106,000 | 106,000 |
| 2.5 | Other: | 13,854 | 5,411 | 14,950 |
| 2.6 | Other: | | | |
| 2.7 | Other: | | | |
| | TOTAL OPERATING EXPENSE | 295574 | 229197 | 245700 |
| | Non-Operating Revenue (Expense) and Transfers | | | |
| 3.1 | Connection Fees | 2,850 | 1,473 | 2,000 |
| 3.2 | Interest Expense | -33,620 | -50,621 | -38,500 |
| 3.3 | Capital Contributions From Outside Sources | | | |
| 3.4 | Impact Fee Collected | 3,775 | 3,382 | 4,000 |
| 3.5 | Operating Transfers From: | | | |
| 3.6 | Operating Transfers From: | | | |
| 3.7 | Operating Transfers From: | | | |
| 3.8 | Operating Transfers From: | | | |
| 3.9 | Impact Fee Spent | | | |
| 3.10 | Operating Transfers To: | | | |
| 3.11 | Operating Transfers To: | | | |
| 3.12 | Operating Transfers To: | | | |
| 3.13 | Operating Transfers To: | | | |
| 3.14 | Other: | -6,097 | -2,972 | -3,800 |
| | NET INCOME (LOSS) | 18057 | 46015 | 46400 |
| | Cash Operating Needs | | | |
| 4.1 | Net Income (Loss) | 18057 | 46015 | 46400 |
| 4.2 | Plus: Depreciation | 151,958 | 106,000 | 106,000 |
| 4.3 | Plus: | | | |
| 4.4 | Plus: | | | |
| 4.5 | Plus: | | | |
| 4.6 | Less: Major Improvements and Capital Outlay | | | |
| 4.7 | Less: Bond Principal Payments | 100,743 | 102,445 | 102,445 |
| 4.8 | Less: | | | |
| 4.9 | Less: | | | |
| 4.10 | Less: | | | |
| | TOTAL CASH PROVIDED (REQUIRED) | 69272 | 49570 | 49955 |
| | Source of Cash Required | | | |
| 5.1 | Cash Balance at Beginning of Year | | | |
| 5.2 | Sale of Investment and Other Current Assets | | | |
| 5.3 | Issuance of Bonds and Other Debt | | | |
| 5.4 | Loans from Other Funds | | | |
| 5.5 | Other: | | | |
| 5.6 | Other: | | | |
| | TOTAL CASH PROVIDED (REQUIRED) | 0 | 0 | 0 |

| Name | Salina City | Fiscal Year Ended June 30, | | 2012 |
|---------|--|-----------------------------|---------------------------------|---|
| Part IX | Enterprise or Internal Service Fund: | Sewer | | |
| | Description (a) | Prior Year Actual (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) |
| | Operating Revenue | | | |
| 1.1 | Charge for Services | 291,955 | 290,134 | 293,000 |
| 1.2 | Interest Earned | 8 | 7 | 100 |
| 1.3 | Other: | | | |
| 1.4 | Other: | | | |
| 1.5 | Other: | | | |
| | TOTAL OPERATING REVENUE | 291963 | 290141 | 293100 |
| | Operating Expense | | | |
| 2.1 | Personnel Services | 37,420 | 72,176 | 70,500 |
| 2.2 | Contractual Services | 1,850 | 2,045 | 3,000 |
| 2.3 | Material and Supplies | 12,848 | 15,005 | 25,000 |
| 2.4 | Depreciation | 102,528 | 105,000 | 105,000 |
| 2.5 | Other: | 4,285 | 5,560 | 6,350 |
| 2.6 | Other: | | | |
| 2.7 | Other: | | | |
| | TOTAL OPERATING EXPENSE | 158931 | 199786 | 209850 |
| | Non-Operating Revenue (Expense) and Transfers | | | |
| 3.1 | Connection Fees | 525 | 382 | 875 |
| 3.2 | Interest Expense | -19,746 | -21,083 | -18,000 |
| 3.3 | Capital Contributions From Outside Sources | | | |
| 3.4 | Impact Fee Collected | 1,000 | 1,091 | 3,000 |
| 3.5 | Operating Transfers From: | | | |
| 3.6 | Operating Transfers From: | | | |
| 3.7 | Operating Transfers From: | | | |
| 3.8 | Operating Transfers From: | | | |
| 3.9 | Impact Fee Spent | | | |
| 3.10 | Operating Transfers To: | | | |
| 3.11 | Operating Transfers To: | | | |
| 3.12 | Operating Transfers To: | | | |
| 3.13 | Operating Transfers To: | | | |
| 3.14 | Other: | | | |
| | NET INCOME (LOSS) | 114811 | 70745 | 69125 |
| | Cash Operating Needs | | | |
| 4.1 | Net Income (Loss) | 114811 | 70745 | 69125 |
| 4.2 | Plus: Depreciation | 102,528 | 105,000 | 105,000 |
| 4.3 | Plus: | | | |
| 4.4 | Plus: | | | |
| 4.5 | Plus: | | | |
| 4.6 | Less: Major Improvements and Capital Outlay | | | |
| 4.7 | Less: Bond Principal Payments | 172,846 | 173,326 | 173,326 |
| 4.8 | Less: | | | |
| 4.9 | Less: | | | |
| 4.10 | Less: | | | |
| | TOTAL CASH PROVIDED (REQUIRED) | 44493 | 2419 | 799 |
| | Source of Cash Required | | | |
| 5.1 | Cash Balance at Beginning of Year | | | |
| 5.2 | Sale of Investment and Other Current Assets | | | |
| 5.3 | Issuance of Bonds and Other Debt | | | |
| 5.4 | Loans from Other Funds | | | |
| 5.5 | Other: | | | |
| 5.6 | Other: | | | |
| | TOTAL CASH PROVIDED (REQUIRED) | 0 | 0 | 0 |

| Name | Salina City | Fiscal Year Ended June 30, | 2012 | |
|--------------------|---|-----------------------------|---------------------------------|---|
| Part IX | Enterprise or Internal Service Fund: | Sanitation | | |
| Description (a) | | Prior Year Actual (b) | Current Year Estimate (c) | Ensuing Year Approved Budget Appropriation (d) |
| | Operating Revenue | | | |
| 1.1 | Charge for Services | 153,695 | 155,094 | 155,000 |
| 1.2 | Interest Earned | | | |
| 1.3 | Other: | | | |
| 1.4 | Other: | | | |
| 1.5 | Other: | | | |
| | TOTAL OPERATING REVENUE | 153695 | 155094 | 155000 |
| | Operating Expense | | | |
| 2.1 | Personnel Services | | | |
| 2.2 | Contractual Services | 137,849 | 141,435 | 146,000 |
| 2.3 | Material and Supplies | | | |
| 2.4 | Depreciation | 4,500 | 5,000 | 5,000 |
| 2.5 | Other: | | | |
| 2.6 | Other: | | | |
| 2.7 | Other: | | | |
| | TOTAL OPERATING EXPENSE | 142349 | 146435 | 151000 |
| | Non-Operating Revenue (Expense) and Transfers | | | |
| 3.1 | Connection Fees | | | |
| 3.2 | Interest Expense | | | |
| 3.3 | Capital Contributions From Outside Sources | | | |
| 3.4 | Impact Fee Collected | | | |
| 3.5 | Operating Transfers From: | | | |
| 3.6 | Operating Transfers From: | | | |
| 3.7 | Operating Transfers From: | | | |
| 3.8 | Operating Transfers From: | | | |
| 3.9 | Impact Fee Spent | | | |
| 3.10 | Operating Transfers To: | | | |
| 3.11 | Operating Transfers To: | | | |
| 3.12 | Operating Transfers To: | | | |
| 3.13 | Operating Transfers To: | | | |
| 3.14 | Other: | | | |
| | NET INCOME (LOSS) | 11346 | 8659 | 4000 |
| | Cash Operating Needs | | | |
| 4.1 | Net Income (Loss) | 11346 | 8659 | 4000 |
| 4.2 | Plus: Depreciation | 4,500 | 5,000 | 5,000 |
| 4.3 | Plus: | | | |
| 4.4 | Plus: | | | |
| 4.5 | Plus: | | | |
| 4.6 | Less: Major Improvements and Capital Outlay | | | |
| 4.7 | Less: Bond Principal Payments | | | |
| 4.8 | Less: | | | |
| 4.9 | Less: | | | |
| 4.10 | Less: | | | |
| | TOTAL CASH PROVIDED (REQUIRED) | 15846 | 13659 | 9000 |
| | Source of Cash Required | | | |
| 5.1 | Cash Balance at Beginning of Year | | | |
| 5.2 | Sale of Investment and Other Current Assets | | | |
| 5.3 | Issuance of Bonds and Other Debt | | | |
| 5.4 | Loans from Other Funds | | | |
| 5.5 | Other: | | | |
| 5.6 | Other: | | | |
| | TOTAL CASH PROVIDED (REQUIRED) | 0 | 0 | 0 |
| | | | | |